

State of South Dakota

SEVENTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2003

933I0309

HOUSE BILL NO. 1203

Introduced by: Representative Adelstein

1 FOR AN ACT ENTITLED, An Act to revise the requirements for decalcomanias to be displayed
2 on mobile homes and manufactured homes.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-4 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 The county director of equalization shall issue a permanent decalcomania to each
7 manufactured home as defined in § 10-4-2.4 indicating that the manufactured home has been
8 assessed in the county in which it is currently located. The manufactured home owner shall
9 prominently display the decalcomania on the right front of the manufactured home. The
10 Department of Revenue shall prescribe the form of the decalcomania. Failure to display the
11 decalcomania or alteration or wrongful use of the decalcomania is a petty offense.

12 Section 2. That § 10-9-11 be amended to read as follows:

13 10-9-11. ~~Upon valuation and assessment~~ After a mobile home or manufactured home has
14 been valued and assessed pursuant to this chapter, the county director of equalization shall issue
15 to the taxpayer a permanent decalcomania ~~prescribed by the Department of Revenue, which shall~~
16 ~~indicate~~ indicating that the mobile home or manufactured home has been assessed ~~for the current~~



1 ~~year~~ in the county in which it is currently located. The mobile home or manufactured home
2 owner shall ~~thereafter~~ prominently display the ~~same~~ decalcomania on the right front of the mobile
3 home or manufactured home. The Department of Revenue shall prescribe the form of the
4 decalcomania. Failure to display this decalcomania or alteration or wrongful use ~~thereof~~ of the
5 decalcomania is a petty offense.